

State of Rhode Island
Department of Administration

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Chief Payroll Officers **DATE:** July 31, 2003
FROM: Lawrence C. Franklin, Jr., State Controller
SUBJECT: **CORRECTED** **REVISED WITHHOLDING TABLES FOR 2003**

The revised federal income tax withholding tables are attached and have been corrected to reflect the fact that the Rhode Island withholding allowance has not been decreased. It remains \$117.31.

Employees will have to submit a new W-4 Employee Withholding Certificate if they want federal income tax withholding higher than the amounts shown in the tables.

You can direct your questions regarding this subject matter to Roberta Marocco via e-mail: RobertaM@gw.doa.state.ri.us or via telephone: 222-2673.

/hh
CPO:04-03
Attachment

State of Rhode Island
OFFICE OF ACCOUNTS AND CONTROL
(FOR WAGES PAID ON OR AFTER May 28, 2003)

- A. FEDERAL WITHHOLDING ALLOWANCE:** The biweekly withholding allowance for Federal purposes is \$119.23. Multiply this amount times the number of exemptions that the employee has claimed on his/her W-4.

- B. FEDERAL WITHHOLDING—The percentage method table for the biweekly payroll is:**

BIWEEKLY PAYROLL PERIOD

SINGLE person (including head of household)

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$102 \$0

Over —	But not over —		of excess over —
\$102	—\$373	10%	—\$102
\$373	—\$1,185	\$27.10 plus 15%	—\$373
\$1,185	—\$2,635	\$148.90 plus 25%	—\$1,185
\$2,635	—\$5,719	\$511.40 plus 28%	—\$2,635
\$5,719	—\$12,354	\$1,374.92 plus 33%	—\$5,719
\$12,354		\$3,564.47 plus 35%	—\$12,354

MARRIED person

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$308 \$0

Over—	But not over—		of excess over—
\$308	—\$858	10%	—\$308
\$858	—\$2,490	\$55.00 plus 15%	—\$858
\$2,490	—\$4,540	\$299.80 plus 25%	—\$2,490
\$4,540	—\$7,137	\$812.30 plus 28%	—\$4,540
\$7,137	—\$12,542	\$1,539.46 plus 33%	—\$7,137
\$12,542		\$3,323.11 plus 35%	—\$12,542

- C. RHODE ISLAND WITHHOLDING ALLOWANCE:** The biweekly withholding allowance for state purposes is \$117.31. Multiply this amount times the number of exemptions that the employee has claimed on his/her W-4.

- D. RHODE ISLAND WITHHOLDING—The percentage method table for the biweekly payroll is:**

BIWEEKLY PAYROLL PERIOD

SINGLE person (including head of household)

If the amount of wages is: The amount of income tax to withhold shall be:

NOT OVER \$102 \$0

Over —	But not over —		of excess over —
\$102	—\$1,158	\$0.00 Plus 3.75%	—\$102
\$1,158	—\$2,535	\$39.59 plus 7.00%	\$1,158
\$2,535	—\$5,585	\$136.03 plus 7.75%	—\$2,535
\$5,585	—\$12,063	\$372.35 plus 9.00%	—\$5,585
\$12,063		\$955.44 plus 9.90%	—\$12,063

MARRIED person

If the amount of wages is: The amount of income tax to be withheld shall be:

NOT OVER \$248 \$0

Over—	But not over—		of excess over—
\$248	—\$2,013	\$0.00 plus 3.75%	—\$248
\$2,013	—\$4,300	\$66.20 plus 7.00%	—\$2,013
\$4,300	—\$6,908	\$226.26 plus 7.75%	—\$4,300
\$6,908	—\$12,187	\$428.36 plus 9.00%	—\$6,908
\$12,187		\$903.45 plus 9.90%	—\$12,187